

Whistleblowing Channel Operating Policy
June/2025



Contents

1. Objective..... 3

2. Scope of application 3

3. Governing rules..... 3

4. Communication channels 4

5. Operation..... 4

6. Whistleblower protection..... 6

7. Responsibilities 6

8. Data protection, processing and retention..... 7

9. Communication and dissemination 7

10. Approval, effectiveness and dissemination 8

11. Annexes 9

1. Objective

The CIRSA Group (“**Group**” or “**CIRSA**”) is committed to maintaining the highest ethical standards in all of its operations and to complying with all applicable laws and regulations. To support this commitment, this Whistleblowing Channel Operating Policy (“**Policy**”) has been established to allow directors, administrators, employees, suppliers, customers and any other interested person to report any behaviour that may be inappropriate or illegal without fear of retaliation.

This Policy is based on the European Union Whistleblowing Directive 2019/1937 of the European Parliament and of the Council, of 23 October 2019 and its transposition into the Spanish legal system through Law 2/2023 of 20 February, regulating the protection of persons reporting on regulatory and corruption infringements (the “Law 2/2023”), in compliance with the provisions of Article 5.2.h) of said Law 2/2023. It will also take into account the local requirements and particularities of the countries in which the Group is present, as well as the best international practices in this area.

2. Scope of application

This Policy is mandatory for all members of the Board of Directors, officers and all other CIRSA employees, as well as for all those who are subject to their authority to the extent applicable. Furthermore, it is mandatory and applicable to all companies in whose capital stock CIRSA holds, directly or indirectly, the majority of shares, holdings or voting rights, or in whose governing body it has appointed or has the power to appoint the majority of its members, in such a way that it effectively controls the company.

Finally, CIRSA's directors, managers and employees to whom other regulations or policies of a sectoral nature or derived from the national legislation of the countries in which they carry out their activities are also applicable, will also comply with them.

3. Governing rules

In accordance with the operating principles established in the aforementioned regulations and for the effective implementation of the communication channels, this Policy provides for the development of the scope and content of the procedures and processing of communications based on the following governing rules:

- 1) It allows communications to be made in writing, as well as by analogue and digital means, and also in person if the whistleblower so requires;
- 2) It ensures that communications can be anonymous;
- 3) It ensures diligent processing of all communications (including anonymous ones);
- 4) It guarantees acknowledgement of receipt of the communication within a maximum period of 7 days;
- 5) It ensures that incoming communications are analysed in the same way, irrespective of who the whistleblower is;
- 6) It guarantees the confidentiality of the data incorporated in the communications, with special attention to those relating to the identity of the whistleblower and other personal data;
- 7) It allows for the ad hoc designation of an investigation team, as well as the designation of a case manager who will handle communications and maintain communication with the

whistleblower. If necessary, it will be responsible for requesting additional information and providing a response;

- 8) It establishes a general period of 3 months to respond to the whistleblower about the processing of the communication, counted from the acknowledgement of receipt and
- 9) It ensures that there are no reprisals or any kind of negative consequences for the whistleblower, as long as they act in good faith.

4. Communication channels

Within the framework of the Group's compliance culture, the platform known as the [Whistleblowing Channel](#) ("Channel") has been incorporated. This tool makes it possible to comply with European and local directives in all the countries in which the Group is present, allowing any potentially significant irregularities that may occur within CIRSA or on its behalf to be reported anonymously -if desired- and confidentially.

In addition to the Whistleblowing Channel, anyone interested in contacting CIRSA to make queries or report any situation may do so to the Compliance and Business Ethics Department at the following postal address:

CIRSA Servicios Corporativos, S.L.

Corporate Compliance and Business Ethics Department – Corporate Compliance Officer

Carretera de Castellar, 298

08226 – Terrassa (Barcelona) Spain

The postal addresses in each of the countries in which the Group is present are included in **Annex I**.

In some countries where the Group is present there is the possibility of routing communications through various public bodies. These agencies, understood as Independent Authorities for the Protection of Whistleblowers, have been detailed in **Annex II** of this Policy.

At the request of the whistleblower, it may also be submitted by means of a face-to-face meeting, to be held within a maximum of 7 days of the request. In this case, the meeting must be recorded or transcribed, with full respect to data protection regulations.

In general, if the report is submitted through a communication channel or through a person other than those indicated above, for example, verbally to a hierarchical superior, it must be sent to the Corporate Compliance and Business Ethics Department within a maximum period of 7 days from its receipt, with the whistleblower being simultaneously notified of the sending.

5. Operation

5.1. Who can use the Whistleblowing Channel?

The Whistleblowing Channel is available to any CIRSA Group employee who wishes to report a possible breach, as well as to other persons who, although not employees, are aware of the possible existence of any breach in their professional and/or commercial relationship. Specifically, it applies to:

- Employees and former employees.
- Freelancers.
- Shareholders.

- Members of the CIRSA Group's governing, management or oversight body.
- Suppliers, contractors and subcontractors.
- Legal representatives of employees or facilitators.
- Volunteers.
- Interns.
- Employees undergoing training or recruitment.
- Individuals related to the whistleblower, such as co-workers, partners or family members.
- Legal entities for which the whistleblower works or holds a significant interest in them and which operate in the same work context.

5.2. What can be communicated by applying this Policy?

Any breach of the CIRSA Code of Ethics, as well as the regulations that may be reported through the Whistleblowing Channel. The Channel platform itself details different specific cases that establish the type of communication that can be made, as well as the possibility of asking questions or raising doubts about actions in the Group's professional environment. In particular, the different types of communications that are included in the Channel are as follows:

- Money laundering
- Corruption or bribery
- Labour issues
- Discrimination or harassment
- Non-compliance with accounting, financial, tax regulations
- Data protection
- Insider trading
- Information security
- Conflicts of interest
- Other unethical behaviours

Those who deliberately and knowingly communicate incorrect or misleading information will not be supported and protected by the Organisation. Furthermore, each individual case will be considered for the purpose of imposing proportionate disciplinary measures against those who make a communication in bad faith.

Finally, it is important to note that the Channel is not the appropriate means for reporting emergency situations or situations requiring an immediate reaction.

5.3. What information should be provided when sending a communication?

The information provided should be as complete and truthful as possible. Therefore, the whistleblower should share all information known to him or her in relation to possible infringements. Moreover, it is preferable that any supporting evidence or documents are provided, or that the communication clearly refers to them. This enables case management as quickly and efficiently as possible.

5.4. What happens when a communication is received?

CIRSA has defined the procedure for managing information received through the Whistleblowing Channel, which details all the actions that take place once a communication is received, as well as the various responsibilities. The main phases of this process are summarised below:

- **Receiving the communication:** All communications will be received by the Channel managers designated in each country, as well as by the Channel manager.
- **Recording and acknowledgement of receipt:** Acknowledgement of receipt of the communication will be sent to the person making the communication within 7 calendar days of receipt and will be duly recorded in the Channel platform, guaranteeing its confidentiality.
- **Preliminary analysis:** The content of the complaint will be analysed and a decision will be taken as to whether it meets the requirements to be admitted, and further information or clarification of the facts reported may be requested from the whistleblower.
- **Investigation and reporting:** Once the communication has been accepted, an investigation process will be initiated, if necessary, into the facts reported, which will be carried out in accordance with the principles of impartiality, equality, independence and honesty and will culminate, depending on the complexity of the case, with the issuance of a report by the persons leading the investigation, which will be sent to the Channel Manager. This phase may not last longer than 3 months from the receipt of the communication, but may be extended by a further 3 months if the facts involve a particular degree of complexity.
- **Closure and follow-up:** Once the investigation has been conducted and a report prepared if necessary, corrective or disciplinary action will be proposed, the results will be communicated, as far as possible, to all parties involved, and a monitoring system will be established to evaluate the effectiveness of the actions taken.

6. Whistleblower protection

CIRSA is committed to protecting anyone who reports unethical or illegal behaviour in good faith from retaliation. Retaliation means any act or omission that is prohibited by law or within the body of the Group's rules, or that, directly or indirectly, involves unfavourable treatment that places the persons who suffer it at a particular disadvantage compared to another in the work or professional context, solely because of their status as whistleblowers, or because they have made a report.

No form of retaliation is tolerated in CIRSA. This includes threats, or any other way of threatening a Whistleblower.

7. Responsibilities

The following is a summary of the various responsibilities arising from the application of this Policy and which are detailed in the procedure for managing information received through the Whistleblowing Channel:

- **Board of Directors or specialized committee that may be constituted:** The Board of Directors of CIRSA, or specialized committee that may be constituted, is entrusted with supervising the operation of the Channel. For these purposes, the compliance function, through the Corporate Compliance Officer, will periodically inform the Board of Directors of CIRSA, or specialized committee that may be constituted of the evolution and characteristics of the communications received, distinguishing, among other aspects, their geographical distribution.

- **Compliance Body (CB):** In each country where CIRSA is present, this decision-making body has been set up to oversee the local Whistleblowing Channel.
- **Corporate Compliance Officer:** The CIRSA Group Compliance Officer has been designated as the person in charge of the overall operation of the Channel.
- **Local Channel Manager:** In each country, a local Channel Manager has been appointed who is responsible, among other things, for the reception, analysis and management of the Channel in the respective country, as well as the development of training programmes in this field in order to raise awareness and disseminate the Channel. Additionally, regular reporting lines have been defined to both the Corporate Compliance Officer and the Corporate Channel Manager.
- **Corporate Channel Manager:** In addition to the functions defined for the local Managers, in this case corresponding to Spain, the Corporate Channel Manager will report to the Corporate Compliance Officer the number and type of complaints and queries received, the average resolution deadlines and their geographical distribution.

8. Data protection, processing and retention

In the management of the Channel, compliance will be given to the legal regulations on the protection of personal data applicable to the different geographies and companies of the Group. In particular, the following aspects will be taken into account:

- All companies must implement the personal data security measures that are applicable according to the level of risk established for the Channel, where applicable, the measures that are mandatory under the legal regulations applicable in each country and the internal regulations related to this aspect of the Group. The level of security will be at least the equivalent of that provided in the data protection compliance system for sensitive or special category data.

Adequate compliance with the processing of personal data must be ensured, and in particular with respect to the rights of the holders of such data to be informed about the processing thereof. All of this, in accordance with the applicable legislation in each country.

9. Communication and dissemination

For the correct functioning of the Policy, it is essential that both those in charge and the rest of the organisation are aware of the applicable regulations. Therefore, the CIRSA Group includes, among others, the following communication actions in this matter:

- a) When new employees join the CIRSA Group, they will be informed of the measures established in this regard.
- b) Any new developments in this matter that are considered relevant will be distributed to the employees, through the usual channels of dissemination of the CIRSA Group.

Employees will also have permanent access to all CIRSA Group procedures, policies and/or regulations, including this Policy.

Furthermore, awareness-raising and training on the Channel and, in particular, on the guarantees and protections for whistleblowers will be actioned.

10. Approval, effectiveness and dissemination

This Whistleblowing Channel Operating Policy has been approved by the Board of Directors of CIRSA Enterprises, S.A. at its meeting held on 18 June 2025.

Its content will be subject to regular review where appropriate in order to adapt it to regulatory changes or to incorporate best practices in the matter. The aforementioned Board of Directors shall be the competent body for its amendment, subject to prior supervision, where applicable, by the specialized committee that may be established.

The Policy will be available on the Group intranet. It will also be made available to third parties through its publication on the CIRSA website.

The Spanish version of this document will prevail in the event of any discrepancy or dispute.

11. Annexes

11.1. Annex I: Postal addresses of the countries in which the Group is present:

Panamá

Gaming & Services de Panamá, S.A. – Área de Compliance
Calle 50 y 58 PH Torre Global, Piso 40
081600597 – Panama City

Colombia

Winner Group, S.A. – Área de Compliance
Calle 90 Número 19 C – 32 Edificio Blue Tower - Oficina 401
Santa Fe de Bogotá DC (Bogota).

México

Promociones e Inversiones de Guerrero, S.A.P.I. de C.V. – Área de Compliance
Corporativo Samara Shops
Antonio Dovali Jaime, Número 70 interior, Torre B, Piso 3, Oficina 1
Colonia Santa Fe – Alcaldía Álvaro Obregón
01376 - Mexico City.

Italy

Cirsa Italia Holding, S.P.A. - Gestore Unico delle Segnalazioni
Via Ludovico il Moro, Numero 6/C, Palazzo Ferraris
20079 - Basiglio (Milan).

Italy – E-Play

E-Play 24 Retail, S.R.L. – Ambito della Compliance
Viale Emilio Caldara, Numero 22
20122 - Benevento

Peru

Gaming and Services S.A.C. - Área de Compliance
Avda. Ricardo Palma, Número 341 Planta 2ª, Interior 201
15074 – Miraflores (Lima).

Dom. Republic

SCB Grand Victoria Dominicana, S.R.L. – Área de Compliance
Avenida Abraham Lincoln esquina Avenida Correa y Cidrón
10109 - Distrito Zona Universitaria (Santo Domingo).

Costa Rica

Grupo Cirsa de Costa Rica, S.A. – Área de Compliance

Oficentro Ejecutivo La Sabana, Torre 6, Piso 3

Sabana Norte - San José.

Morocco

Societe Du Casino Le Mirage, S.A. – Zone de Compliance

Club Valtur STB, Parcelle nombre 31

80000 Agadir.

11.2. Annex II: Channels of communication with Public Agencies

Any communication under this Policy or, if you have any additional questions or comments, if deemed necessary and appropriate, may also be made through one of the channels listed below:

Spain:

- 1) Catalanian Anti-Fraud Office (OAC): <https://antifrau.cat/es/es>
- 2) Valencian Anti-Fraud Office (AVA): <https://www.antifraucv.es/>
- 3) Andalusian Anti-Fraud Office (OAAF): <https://antifraudeandalucia.es/>
- 4) Spanish Executive Service of the Commission for the Prevention of Money Laundering and Financial Offences (SEPBLAC): <https://sepblac.es/es>
- 5) Spanish Data Protection Agency (AEPD): <https://aepd.es/es>
- 6) Spanish National Markets and Competition Commission (CNMC): <https://cnmc.es>

Italy:

Autorità Nazionale Anticorruzione (ANAC): <https://www.anticorruzione.it/>

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